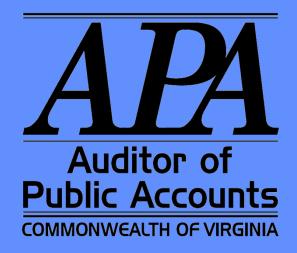
# JOHN B. DAVIS CLERK OF THE CIRCUIT COURT FOR THE COUNTY OF AUGUSTA

# REPORT ON AUDIT FOR THE PERIOD JULY 1, 2010 THROUGH JUNE 30, 2011



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## Commonwealth of Virginia

### Auditor of Public Accounts

Walter J. Kucharski Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

September 6, 2011

The Honorable John B. Davis Clerk of the Circuit Court County of Augusta

Board of Supervisors County of Augusta

Audit Period: July 1, 2010 through June 30, 2011

Court System: County of Augusta

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

### Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled <u>Comments to Management</u>. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

### AUDITOR OF PUBLIC ACCOUNTS

### WJK:alh

cc: The Honorable Humes J. Franklin, Jr., Chief Judge Patrick J. Coffield, County Administrator Robyn M. de Socio, Executive Secretary Compensation Board Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia Director, Admin and Public Records Department of Accounts

### COMMENTS TO MANAGEMENT

We noted the following matter or matters involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### Remit excess copy fees to the State

The Clerk did not deposit excess copy fees for the months of October and November 2010 until January 13, 2011 to the State Treasury, and then transferred \$6934.96 from the wrong account. The deposit of collections for February 2011 of \$1692.41 did not occur until April 7, 2011. The Clerk should deposit state collections with the State Treasury in accordance with the established guidelines for copy fees.



P. O. BOX 689 STAUNTON, VIRGINIA 24402 PHONE: 540-245-5321

# County of Augusta

COMMONWEALTH OF VIRGINIA



JOHN B. DAVIS CLERK OF CIRCUT COURT

August 30, 2011

Walter Kucharski Auditor of Public Accounts P.O. Box 1295 Richmond, VA 23218

Re: Audit Report Dated August 19, 2011

To Whom It May Concern,

I would like to make my comments on the "Comments to Management" section of the Audit Report for the Augusta County Clerks' Office dated August 19, 2011.

The Clerk, acknowledges the late transfer of excess copy fees to the Commonwealth in the months cited. However, even though late, there was **no** loss of revenue to the Commonwealth. The Deputy Clerk who's job it was to communicate with the county to "certify" the amount of copy fees to be remitted to the county (with the excess going to the state) is no longer an employee of the Clerk's Office. The Clerk will now **personally** handle this monthly procedure to assure compliance.

The transfer from the wrong account was a scriveners error on the JV (263 instead of 236) and was corrected long before the audit was performed.

Sincerely.

John B. Davis, Clerk

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